

**DISTRICT ATTORNEY OF THE
TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

Annual Financial Statements

December 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/13/11

Contents

Independent Accountant's Review Report	1 - 2
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Management's Discussion and Analysis	3 - 8
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Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Assets	10
Statement of Activities	11
Fund Financial Statements	
Governmental Funds	
Balance Sheet	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Notes to Financial Statements	17 - 30

Required Supplemental Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	32
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - \$10 Court Cost Fund Act 293	33
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - \$10 Court Cost Fund Act 1443	34
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Title IV-D Fund	35

Other Supplemental Information	
Combining Balance Sheet - Non-Major Governmental Funds	37
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds	38

Other Reports	
Independent Accountant's Report on Applying Agreed-Upon Procedures	40 - 43
Louisiana Attestation Questionnaire	44 - 45



Independent Accountant's Review Report

Honorable Charles Ballay
District Attorney of the Twenty-Fifth Judicial District
Plaquemines Parish, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney), a component unit of Plaquemines Parish Government, as of and for the year ended December 31, 2010, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated June 24, 2011, on the results of our agreed-upon procedures.

The management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 31 through 34, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

The combining and individual non-major fund financial statements on pages 36 through 37 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.



A Professional Accounting Corporation

June 24, 2011

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Management's Discussion and Analysis
For the Year Ended December 31, 2010

As management of the District Attorney of the Twenty-Fifth Judicial District, Parish of Plaquemines, Louisiana (the "District Attorney"), we present this narrative overview and analysis of the financial activities of the District Attorney for the fiscal year ended December 31, 2010. This Management's Discussion and Analysis ("MD&A") is designed to provide an objective and easy comprehensive analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide a broad overview of the District Attorney's finances. It is also intended to provide readers with an analysis of the District Attorney's fiscal policies that have been adopted. This section is specifically designed to focus on significant financial issues, provide a broad view of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the next and subsequent year challenges), identify any deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. All sections of this report should be read and evaluated including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to present an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consist of the following:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements
4. Other Supplementary Information, which is in addition to the basic financial statements

1. Government-Wide Financial Statements

Government-Wide financial statements are designed by Governmental Accounting Standards Board (GASB) Statement No. 34 to change the way in which government financial statements are presented. For the first time, concise entity-wide Statement of Net Assets and Statement of Activities are provided to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

The statement of net assets provides information on all of the District Attorney's assets and liabilities using the modified accrual basis of accounting, which is similar to accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net assets. Increases or decreases over time could become a useful indicator of whether the financial position of the District Attorney is improving or weakening.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Management's Discussion and Analysis
For the Year Ended December 31, 2010

The statement of activities depicts the District Attorney's net assets' changes during the most recent year. Changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

Governmental Activities

The Governmental Activities of the District Attorney include the general government. Commissions on fines and forfeitures, court costs, and federal and state grants fund these governmental activities.

2. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney are considered governmental funds.

Governmental funds are used to account for the District Attorney's services as reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds, and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information assists in determining whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This method provides a better understanding of the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. These reconciliations are located on pages 14 and 16.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

The District Attorney maintains four major funds, the General Fund, the \$10 Court Cost Fund Act 293, \$10 Court Cost Fund Act 1443, and Title IV-D Fund, which are listed separately in the statements. Five smaller funds are also maintained by the District Attorney, which are grouped together in the statements.

3. Notes to the Financial Statements

The notes to the financial statements provide additional information that is necessary for a full understanding of the data provided in the government-wide and fund financial statements. These notes can be found on pages 17 through 29 of this report.

4. Other Supplementary Information

In addition to the basic financial statements and associated notes, this report presents certain required supplementary information. This information can be found beginning on page 31 of this report.

Budgetary Comparison Schedules - The District Attorney adopts budgets for all funds each fiscal year. A budgetary comparison schedule has been provided for the major funds to demonstrate compliance with this budget, beginning on page 31.

Financial Highlights

Our financial statements provide these insights into the results of this year's operations:

- The District Attorney's program revenues decreased from \$382,037 for 2009 to \$325,873 for 2010, which is primarily due to a decrease in fees on fines and forfeitures, which was more than likely due to the BP oil spill that occurred in April, 2010.

The Statement of Net Assets and the Statement of Activities report only one type of activity: governmental activities. All of the basic governmental services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis below focuses on the net assets of the governmental-type activities.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Management's Discussion and Analysis
For the Year Ended December 31, 2010

Financial Analysis as a Whole (GWFS)

Condensed Statement of Net Assets

	2010	2009	Dollar Change	Percent Change
Current and Other Assets	\$ 1,908,383	\$ 1,839,928	\$ 68,455	3.72%
Capital Assets, Net of Accumulated Depreciation	100,637	130,135	(29,498)	-22.67%
Total Assets	2,009,020	1,970,063	38,957	1.98%
Current Liabilities	15,501	5,700	9,801	171.95%
Total Net Assets	\$ 1,993,519	\$ 1,964,363	\$ 29,156	1.48%

The District Attorney's net assets increased by \$29,156 as a result of current year operations.

The District Attorney's investment in current assets, which includes cash, certificates of deposit, receivables and other assets, was \$1,908,383 at December 31, 2010. The District Attorney's investment in capital assets (e.g. equipment, furniture, etc.) was 5.05% of its net assets. There was no related debt used to acquire the assets. The District Attorney uses capital assets to provide services to citizens; therefore, these assets are not available for future spending.

The District Attorney had \$15,501 in outstanding accounts payable at December 31, 2010. The remaining balance of net assets of \$1,892,882 (total assets less liabilities) may be used to defray the District Attorney's ongoing obligations to citizens and creditors.

At the end of the 2010 fiscal year, the District Attorney reported positive balances in net assets. The same is true for the prior fiscal year.

The revenues for the year in governmental activities were \$328,194 (\$325,873 in program revenues and \$2,321 in general revenues). Overall, the revenues in 2010 decreased by \$61,186 as compared to the revenue of \$389,380 from 2009. This decrease is due to a decrease in fines and forfeitures, which was more than likely due to the BP oil spill that occurred in April, 2010. The interest earned during 2010 was \$2,321, and is a decrease of \$5,022 from the previous year's interest earned of \$7,343. The District Attorney's expenditures for governmental functions were \$299,038 for the year, which was an increase of \$17,548 as compared to 2009. The increase in expenditures is mainly due to the increase in salaries for 2010.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

Financial Analysis of the Governmental Funds

As of the end of the 2010 fiscal year, the District Attorney's General Fund, the \$10 Court Cost Fund Act 293, \$10 Court Cost Fund Act 1443, and Title IV-D Fund reported ending fund balances of \$370,700, \$396,858, \$80,831, and \$496,276, respectively. The smaller grouped funds reported a combined fund balance of \$548,217. The overall governmental fund balance increased \$29,156 in 2010 as compared to an increase of \$144,127 in 2009. The decrease in the excess of revenues over expenditures is mainly due to the decrease in fees on fines and forfeitures and an increase in salaries.

The District Attorney retains a reasonable surplus in the General Fund for unforeseen emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements and other similar conditions.

Capital Assets and Debt Administration

Capital Assets - The District Attorney's investment in capital assets for its governmental activities as of December 31, 2010, amounted to \$100,637 (net of accumulated depreciation). This includes equipment and furniture. Capital asset additions during the current fiscal year totaled \$6,315. Depreciation expense of \$35,813 was recorded for the year. More detailed information about the capital assets is presented in the notes to the financial statements.

Debt - At the end of the fiscal year, the District Attorney had no debt outstanding.

Budgetary Highlights

The General Fund - When the original 2010 budget was adopted, it was anticipated that additional program revenues would be collected. Due to the increase, the budget was amended for a further increase of roughly \$20,000. Many expenses were not included in the original budget. These expenses were added by amendment during the year.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the District Attorney's budget for the 2011 fiscal year:

Total revenues have decreased over the past year due in part to the BP Oil Spill. In an effort to adopt a conservative budget, the effect from the decrease in revenue was taken into account in estimating the 2011 budgets.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Management's Discussion and Analysis
For the Year Ended December 31, 2010

Expenditures for 2010 should remain level.

There is no surplus or deficit budgeted for the fiscal year ending December 31, 2010.

Contacting the Office's Financial Management

This financial report is designed to provide a general overview of the District Attorney's finances, comply with finance-related laws and regulations, and demonstrate the District Attorney's commitment to public accountability. If you have any questions about this report or would like to request additional financial information, contact the office of the District Attorney of the Twenty-Fifth Judicial District, Parish of Plaquemines, Louisiana, 301-A Main Street, Belle Chase, Louisiana 70037.

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Statement of Net Assets
December 31, 2010

	Governmental Activities
Assets	
Cash	\$ 1,237,770
Investments - Certificates of Deposits	571,052
Receivables	92,468
Other Assets	7,093
Capital Assets, Net of Accumulated Depreciation	<u>100,637</u>
Total Assets	<u>2,009,020</u>
Liabilities	
Accounts Payable	<u>15,501</u>
Total Liabilities	<u>15,501</u>
Net Assets	
Invested in Capital Assets	100,637
Unrestricted	<u>1,892,882</u>
Total Net Assets	<u><u>\$ 1,993,519</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Statement of Activities
For the Year Ended December 31, 2010

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Capital Grants and Contributions	
Governmental Activities				
General Government	\$ 292,909	\$ 320,649	\$ 5,224	\$ 32,964
Project L.E.A.D.	6,129	-	-	(6,129)
Total	\$ 299,038	\$ 320,649	\$ 5,224	26,835
General Revenues				
Interest Income				2,321
Total General Revenues				2,321
Change in Net Assets				29,156
Net Assets, Beginning of Year				1,964,363
Net Assets, End of Year				\$ 1,993,519

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS**

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Balance Sheet
Governmental Funds
December 31, 2010

	Special Revenue Funds					Non-Major Governmental Funds	Total Governmental Funds
	General Fund	\$10 Court Cost Fund Act 293	\$10 Court Cost Fund Act 1443	Title IV-D Fund			
Assets							
Cash	\$ 246,876	\$ 347,347	\$ 67,561	\$ 162,108	\$ 413,878	\$ 1,237,770	
Investments - Certificates of Deposit	126,511	-	-	327,106	117,435	571,052	
Receivables	12,026	49,511	13,270	-	17,561	92,468	
Other Assets	15	-	-	7,062	16	7,093	
Total Assets	\$ 385,428	\$ 396,858	\$ 80,831	\$ 496,276	\$ 548,990	\$ 1,908,383	
Liabilities							
Accounts Payable	\$ 14,728	\$ -	\$ -	\$ -	\$ 773	\$ 15,501	
Total Liabilities	14,728	-	-	-	773	15,501	
Fund Balances							
Fund Balances							
Unreserved, Reported in:							
General Fund	370,700	-	-	-	-	370,700	
Special Revenue Funds	-	396,858	80,831	496,276	548,217	1,522,182	
Total Fund Balances	370,700	396,858	80,831	496,276	548,217	1,892,882	
Total Liabilities and Fund Balances	\$ 385,428	\$ 396,858	\$ 80,831	\$ 496,276	\$ 548,990	\$ 1,908,383	

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Reconciliation of the Governmental Funds Balance
Sheet to the Statement of Net Assets
December 31, 2010

Fund Balances - Total Governmental Funds	\$ 1,892,882
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Amounts reported for governmental activities in the
statement of net assets are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>100,637</u>
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Net Assets of Governmental Activities	<u>\$ 1,993,519</u>
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The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2010

	Special Revenue Funds					
	General Fund	\$10 Court Cost Fund Act 293	\$10 Court Cost Fund Act 1443	Title IV-D Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues						
Program Revenues						
Fees from Court Costs	\$ -	\$ 51,640	\$ 51,570	\$ -	\$ -	\$ 103,210
Fees on Fines and Forfeitures	66,304	-	-	-	45,981	112,285
Diversionary Program Revenues	51,305	-	-	-	-	51,305
Incentives for Child Support Collections	-	-	-	43,206	-	43,206
Fees for Worthless Check Collections	-	-	-	-	10,643	10,643
Other Revenues						
Federal Grants	5,224	-	-	-	-	5,224
Interest Income	225	385	39	1,184	488	2,321
Total Revenues	123,058	52,025	51,609	44,390	57,112	328,194
Expenditures						
General Government - Judicial						
Salaries	152,000	-	-	-	-	152,000
Commissions	25,963	-	-	-	7,735	33,698
Professional Fees	18,895	-	-	-	-	18,895
Retirement Contributions	17,344	-	-	-	-	17,344
Office Supplies and Expenses	12,855	-	-	-	-	12,855
Seminars, Meetings, and Travel	9,926	-	-	-	-	9,926
Public Relations	4,999	-	-	-	-	4,999
Dues	4,304	-	-	-	-	4,304
Payroll Taxes	2,212	-	-	-	-	2,212
Miscellaneous	550	-	104	-	209	863
Project L.E.A.D.	6,129	-	-	-	-	6,129
Capital Outlay	6,315	-	-	-	-	6,315
Total Expenditures	261,492	-	104	-	7,944	269,540
(Deficiency) Excess of Revenues Over Expenditures	(138,434)	52,025	51,505	44,390	49,168	58,654
Other Financing Sources (Uses)						
Transfers In	156,438	-	104	-	204	156,746
Transfers Out	(31,412)	(50,000)	-	(50,000)	(25,334)	(156,746)
Total Other Financing Sources (Uses)	125,026	(50,000)	104	(50,000)	(25,130)	-
Net Change in Fund Balances	(13,408)	2,025	51,609	(5,610)	24,038	58,654
Fund Balances						
Beginning of Year	384,108	394,833	29,222	501,886	524,179	1,834,228
End of Year	\$ 370,700	\$ 396,858	\$ 80,831	\$ 496,276	\$ 548,217	\$ 1,892,882

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2010

Net Change in Fund Balances - Total Governmental Funds	\$	58,654
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

<u>(29,498)</u>

Change in Net Assets of Governmental Activities

\$	29,156
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The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Introduction

As provided by Louisiana Revised Statute 16:1, the District Attorney has charge of every criminal prosecution by the State in his District and is the representative of the State before the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. The Twenty-Fifth Judicial District encompasses the Parish of Plaquemines, Louisiana (the Parish).

Note 1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying basic financial statements of the Twenty-Fifth Judicial District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

Reporting Entity

The District Attorney of the Twenty-Fifth Judicial District is part of the District Court System of the State of Louisiana. However, the state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursements of funds. The District Attorney is independent from the District Court System; therefore, it reports as an independent financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney of the Twenty-Fifth Judicial District.

For years beginning after December 15, 1992, Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity* (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

Since the District Attorney is fiscally dependent on the Plaquemines Parish Council, the District Attorney was determined to be a component unit of the Plaquemines Parish Council, the financial reporting entity. The accompanying financial statements present only information on the funds maintained by the District Attorney and do not present information on the Plaquemines Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain District Attorney functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund (District Attorney's Expense) - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. This fund also includes administrative fees collected within the District Attorney's diversionary program and administrative fees assessed for littering.

Special Revenue Funds - These funds are used to account for fees, fines, and costs collected for a specified purpose or grant amounts received to be used for specific purposes that deal with the prosecution.

\$10 Court Cost Fund Act 293 - This fund was established in compliance with Louisiana Revised Statute 16:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

\$10 Court Cost Fund Act 1443 - This fund was established in compliance with Louisiana Revised Statute 16:16.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Governmental Funds (Continued)

Title IV-D Fund - The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. The Title IV-D income is captioned "Incentives for Child Support Collections" in the accompanying financial statements.

Worthless Checks Collection Fee Fund (Hot Checks) - The Worthless Checks Collection Fee Fund was established in compliance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's Office collects restitution for issuance of worthless checks. Expenditures from this fund shall be at the sole discretion of the District Attorney, and may be used to defray the salaries and the expenses of the Office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Commercial Bond Forfeitures - This fund was established in compliance with Louisiana Revised Statute 15:571, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.

Criminal Bail Bond Fees - This fund was established in compliance with Louisiana Revised Statute 22:1065.1, which provides that there shall be a fee on premiums for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. That fee shall be equal to two hundred dollars for each ten thousand dollars worth of liability underwritten by the commercial surety. Of these fees, the District Attorney's Office shall receive twenty-five percent, which is to be used for operating expenses.

\$7 Criminal Bond Fee - This fund was established in compliance with Louisiana Revised Statute 15:851, which provides that a fee of fifteen dollars shall be collected by the sheriff's office from every person seeking release by means of a criminal bond, or their designated representative. Of the total fee, seven dollars shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

Governmental Funds (Continued)

Special Asset Forfeiture Fund - This fund was established in compliance with Louisiana Revised Statute 40:2616(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's Office shall receive twenty percent after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and sale. This twenty percent shall be paid into the fund to be used for public purposes, including, but not limited to, use for prosecution, rewards, support and continuing legal education.

Measurement Focus / Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the government-wide financial statements, are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included in the statement of net assets, and the statement of activities presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. The effect of interfund transactions has been removed from these columns.

The governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

Budgets

The District Attorney follows these procedures in establishing the budgetary data reflected in these financial statements:

1. An office accountant prepares a proposed budget and submits the budget to the District Attorney for approval.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgets (Continued)

2. The District Attorney approves the budget and submits it for public inspection no later than 15 days prior to the beginning of the fiscal year.
3. The budget is adopted in an open meeting at least 10 days after public notice and prior to the beginning of the fiscal year.
4. Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the District Attorney.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budgets were prepared on the modified accrual basis of accounting. Budgetary amounts are as originally adopted, or as amended from time to time by the District Attorney.

Cash and Cash Equivalents

Cash and cash equivalents are comprised of daily cash amounts in demand deposit or interest-bearing demand deposit accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under the laws of the United States.

Investments

Investments are limited by Louisiana Revised Statute 33:2955 and the District Attorney's investment policy. All time deposits are considered investments regardless of maturity date. The book balances are stated at cost, which approximates the fair market value of the investments.

Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the District Attorney's accounting system.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Furniture and Equipment	5 Years
Kitchen Equipment	12 Years
Computer Equipment	5 Years
Radio, Communication Equipment	10 Years
Special Equipment (e.g. Radar)	10 Years
Software	5 Years

Compensated Absences

Annual and sick leave for professional staff members is granted at the discretion of the District Attorney.

At December 31, 2010, the District Attorney had no accumulated and vested employee leave benefits required to be reported.

Equity Classifications

In the government-wide financial statements, equity is classified as net assets and displayed in three components:

- a. *Invested in capital assets* - consist of capital assets including restricted assets, net of accumulated depreciation.
- b. *Restricted net assets* - consist of net assets with constraints placed on their use either by external groups or law.
- c. *Unrestricted net assets* - consist of all other net assets that do not meet the definition of "restricted" or "invested in capital assets."

In the fund financial statements, governmental funds report reservations of fund balances for amounts not available for appropriation or that are legally restricted by outside parties for use for a specific purpose. Designations of fund balances represent tentative management plans that are subject to change.

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the District Attorney's policy is to apply restricted net assets first.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Note 2. Cash and Investments

At December 31, 2010, the District Attorney had cash (book balances) totaling \$1,237,770, which are in demand deposit or interest-bearing demand deposit accounts. Investments consisted of \$571,052 of certificates of deposit as of December 31, 2010.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned to it. As of December 31, 2010, \$1,564,509 of the District Attorney's bank balance of \$1,814,509 was exposed to custodial credit risk. However, these deposits are secured from risk by the pledge of securities owned by the fiscal agent bank. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the District Attorney and the fiscal agent bank.

Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent bank. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 3. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2010, was as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Furniture and Equipment	\$ 235,539	\$ 6,315	\$ -	\$ 241,854
Less: Accumulated Depreciation	105,404	35,813	-	141,217
Capital Assets, Net	\$ 130,135	\$ (29,498)	\$ -	\$ 100,637

Note 4. Intergovernmental Agreement

The Plaquemines Parish Government and the District Attorney's Office have an intergovernmental agreement to which all vehicles purchased by the District Attorney's Office are to be treated as a donation or intergovernmental transfer to the Plaquemines Parish Government.

The Plaquemines Parish Government has provided vehicles to the Plaquemines Parish District Attorney's Office for the past thirty years in recognition of its obligation to provide reasonable expenses for the District Attorney's Office.

Due to increasing demands on local government for services, over the past several years the District Attorney's Office used discretionary funding for the purchase of vehicles for use by the District Attorney's Office. These purchases were made by the Plaquemines Parish Government on behalf of the District Attorney's Office, and were made with the express understanding that the Plaquemines Parish Government would take title in their name, insure, and maintain said vehicles, and assign the vehicles to the District Attorney's Office for their exclusive use. Upon normal rotation out of the District Attorney's Office, due to condition and mileage, the vehicle is delivered back to the Plaquemines Parish Government to use or dispose of as they see fit.

For inventory purposes, the vehicles are owned by the Plaquemines Parish Government. As such, depreciation, if any, for said vehicles is recorded by the Plaquemines Parish Government. If the purchase of any vehicles is made with District Attorney's Office funds, this will be considered a donation or intergovernmental transfer to the Plaquemines Parish Government.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 5. Pension Plans

A. Louisiana District Attorneys' Retirement System

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (the System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amount paid by the State for assistant District Attorneys and are under the age of 60 at the time of original employment, are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age, may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. The calculation of average salary restricts increases in non-state compensation to 110% for each of the final two years utilized. Fees earned in connection with official duties are not included in average final compensation. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute. Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their attained age and that of their beneficiary.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 5. Pension Plans (Continued)

A. Louisiana District Attorneys' Retirement System (Continued)

Should a member become disabled and not able to work after having acquired 10 years of service in the System, the member may be eligible for disability retirement benefits of 3.5% times the years of actual service times the best three year average salary with a minimum of 15 years, or actual service plus the number of years to age 60, whichever is less.

Any member who has at least 10 years of creditable service may be retired by the Board of Trustees providing the Medical Disability Board, after a medical examination, shall certify that the member is mentally or physically incapacitated for the further performance of duty; that such incapacity is likely to be permanent; and that the member should be retired. Upon application for disability retirement, the retirement office must be provided with a complete medical statement from the attending physician concerning the nature and seriousness of the disability.

Upon the death of any active contributing member with less than 5 years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary, if any, or to the member's estate.

Upon the death of any active contributing member with 5 or more years of creditable service, or any member with 23 years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefit varies according to each member's family situation.

This retirement system is funded by employee contributions and a percentage of taxes and revenue sharing funds, and, if required, employer contributions.

Members contribute to the retirement systems on their total salary from all sources; salary paid by the State of Louisiana; salary paid by the Parish; or any other governing body of a parish or political subdivision of the State of Louisiana, etc. At the present time, this percentage is 7%.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling (225) 343-0171.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 5. Pension Plans (Continued)

A. Louisiana District Attorneys' Retirement System (Continued)

Contribution requirements for the year are as follows:

	Member	2010 Employer	Total
Contribution Rate:			
January 1 - June 30	7%	5%	
July 1 - December 31	7%	9%	
Contribution Requirement	\$ 4,046	\$ 4,046	\$ 8,092

The District Attorney's contributions to the System for the years ended December 31, 2010, 2009, and 2008 were \$4,046, \$1,265, and \$-0-, respectively.

B. Parochial Employees' Retirement System of Louisiana

In addition, substantially all employees of the District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana (the Parochial System), a cost-sharing, multiple employer defined benefit pension plan administered by a separate board of trustees. The Parochial System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All plan participants of the District Attorney are members of Plan A.

Plan Description

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the Parochial System, except for the District Attorney and assistant District Attorneys who are covered by their own retirement plan. Under Plan A, employees who retire at or after age 65 with at least 7 years of creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana**

Notes to Financial Statements

Note 5. Pension Plans (Continued)

B. Parochial Employees' Retirement System of Louisiana (Continued)

Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The Parochial System also provides death and disability benefits. Benefits are established or amended by state statute.

The Parochial System issues an annual publicly available financial report that includes financial statements and required supplementary information for the Parochial System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary, and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 15.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the Parochial System under Plan A for the years ended December 31, 2010, 2009, and 2008 were \$13,298, \$8,148, and \$11,732, respectively.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 6. Cooperative Endeavor Agreement

The District Attorney of the Twenty-Fifth Judicial District loaned the Plaquemines Parish Courthouse District (the District) \$95,000 on April 12, 2000. These funds are to be used as local matching funds for the Plaquemines Parish Courthouse Project (the Project). The Plaquemines Parish Courthouse District understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District will close the Project and recommend that the Board of Commissioners return the unspent funds to the District Attorney's Office. It is further acknowledged and agreed that upon receipt of permanent financing for the Project, all funds advanced under this agreement should be returned to the District Attorney's Office. As of April 12, 2002, the Cooperative Endeavor Agreement with the Plaquemines Parish Courthouse District was extended for an additional two years. During 2004, the Cooperative Endeavor Agreement expired, but was renewed on a month-to-month basis.

The Plaquemines Parish Courthouse District is in the process of determining if a new courthouse should be built. Once a decision is made, the District will either reimburse the remaining funds back to the District Attorney of the Twenty-Fifth Judicial District or use the funds to build a new courthouse. As of December 31, 2010, the District Attorney of the Twenty-Fifth Judicial District had decreased the receivable to the estimated recovery from the Plaquemines Parish Courthouse to \$36,241.

Note 7. Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of criminal court, the parish governing authority, or paid directly by the State.

The accompanying financial statements do not include certain expenditures of the District Attorney which are paid out of the funds of the Plaquemines Parish Government. These expenditures include salaries, insurance, telephone, utilities, and other operating expenditures of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana

Notes to Financial Statements

Note 8. Federal Grant Income and Expenditures of the District Attorney Not Included in the Financial Statements

Certain federal grants under the oversight of the District Attorney of the Twenty-Fifth Judicial District are accounted for on the financial statements of the Plaquemines Parish Government. The following grant payments were received during the year ended December 31, 2010:

Project ID	Start Date	Amount
DIST25	02/01/10 - 04/30/10	\$ 30,000
M82-8-058	02/01/10 - 10/31/10	\$ 39,110
M08-7-004	10/01/09 - 09/30/10	\$ 8,179

Note 9. Interfund Transfers

The following is a summary of the operating transfers between funds during the fiscal year ended December 31, 2010:

	Transfers In	Transfers Out
General Fund	\$ 156,438	\$ 31,412
Special Revenue Funds		
\$10 Court Cost Fund Act 293	-	50,000
\$10 Court Cost Fund Act 1443	104	-
Title IV-D Fund	-	50,000
Non-Major Special Revenue Funds		
Worthless Checks Collection Fee Fund	103	-
Commercial Bond Forfeitures	-	300
Criminal Bail Bond Fees	-	24,898
\$7 Criminal Bond Fee Fund	101	-
Special Asset Forfeiture Fund	-	136
Total All Funds	\$ 156,746	\$ 156,746

REQUIRED SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual
General Fund
For the Year Ended December 31, 2010

	Budgetary Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Program Revenues				
Fees on Fines and Forfeitures	\$ 51,660	\$ 62,067	\$ 66,304	\$ 4,237
Diversionary Program Revenues	41,500	51,305	51,305	-
Other Revenues				
Federal Grants	-	-	5,224	5,224
Interest Income	1,320	361	225	(136)
Total Revenues	94,480	113,733	123,058	9,325
Expenditures				
General Government - Judicial				
Salaries	120,000	142,995	152,000	(9,005)
Commissions	5,000	12,182	25,963	(13,781)
Professional Fees	17,500	18,895	18,895	-
Retirement Contributions	9,400	18,331	17,344	987
Office Supplies and Expenses	15,000	12,400	12,855	(455)
Seminars, Meetings, and Travel	12,000	10,016	9,926	90
Public Relations	3,000	4,999	4,999	-
Dues	5,380	4,705	4,304	401
Payroll Taxes	2,000	2,208	2,212	(4)
Miscellaneous	2,700	821	550	271
Long Term Disability	3,500	7,046	-	7,046
Telephone	1,000	-	-	-
Project L.E.A.D.	-	6,130	6,129	1
Capital Outlay	3,000	1,342	6,315	(4,973)
Total Expenditures	199,480	242,070	261,492	(19,422)
Deficiency of Revenues Over Expenditures	(105,000)	(128,337)	(138,434)	(10,097)
Other Financing Sources (Uses)				
Transfers In	207,000	257,000	156,438	(100,562)
Transfers Out	(82,000)	(132,000)	(31,412)	100,588
Total Other Financing Sources (Uses)	125,000	125,000	125,026	26
Net Change in Fund Balance	\$ 20,000	\$ (3,337)	(13,408)	\$ (10,071)
Fund Balance, Beginning of Year			384,108	
Fund Balance, End of Year			\$ 370,700	

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual
\$10 Court Cost Fund Act 293
For the Year Ended December 31, 2010

	Budgetary Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Program Revenues				
Fees from Court Costs	\$ 74,000	\$ 47,000	\$ 51,640	\$ 4,640
Interest Income	250	383	385	2
Total Revenues	<u>74,250</u>	<u>47,383</u>	<u>52,025</u>	<u>4,642</u>
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	(50,000)	-
Total Other Financing Uses	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 24,250</u>	<u>\$ (2,617)</u>	<u>2,025</u>	<u>\$ 4,642</u>
Fund Balance, Beginning of Year			<u>394,833</u>	
Fund Balance, End of Year			<u>\$ 396,858</u>	

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual
\$10 Court Cost Fund Act 1443
For the Year Ended December 31, 2010

	Budgetary Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Program Revenues				
Fees from Court Costs	\$ 40,000	\$ 47,000	\$ 51,570	\$ 4,570
Interest Income	50	38	39	1
Total Revenues	40,050	47,038	51,609	4,571
Expenditures				
General Government - Judicial				
Miscellaneous	-	-	104	(104)
Excess of Revenues Over Expenditures	40,050	47,038	51,505	4,467
Other Financing Sources				
Transfers In	-	-	104	104
Total Other Financing Sources	-	-	104	104
Net Change in Fund Balance	\$ 40,050	\$ 47,038	51,609	\$ 4,571
Fund Balance, Beginning of Year			29,222	
Fund Balance, End of Year			\$ 80,831	

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual
Title IV-D Fund
For the Year Ended December 31, 2010

	Budgetary Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Program Revenues				
Incentives for Child Support Collections	\$ 35,000	\$ 42,849	\$ 43,206	\$ 357
Interest Income	3,000	1,310	1,184	(126)
Total Revenues	38,000	44,159	44,390	231
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	(50,000)	-
Total Other Financing Uses	(50,000)	(50,000)	(50,000)	-
Net Change in Fund Balance	\$ (12,000)	\$ (5,841)	(5,610)	\$ 231
Fund Balance, Beginning of Year			501,886	
Fund Balance, End of Year			\$ 496,276	

OTHER SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT

Plaquemines Parish, Louisiana

Combining Balance Sheet

Non-Major Governmental Funds

December 31, 2010

	Special Revenue Funds						Total
	Worthless Checks Collection Fee Fund	Commercial Bond Forfeitures	Criminal Bail Bond Fees	\$7 Criminal Bond Fee Fund	Special Asset Forfeiture Fund	Non-Major Governmental Funds	
Assets							
Cash	\$ 32,562	\$ 87,283	\$ 172,602	\$ 74,365	\$ 47,066	\$	413,878
Investments - Certificates of Deposit	117,435	-	-	-	-	-	117,435
Receivables	-	819	10,164	6,678	-	-	17,651
Other Assets	16	-	-	-	-	-	16
Total Assets	\$ 150,013	\$ 88,102	\$ 182,766	\$ 81,043	\$ 47,066	\$	548,990
Liabilities							
Accounts Payable	\$ 773	-	-	-	-	-	773
Total Liabilities	773	-	-	-	-	-	773
Fund Balances							
Unreserved Fund Balances	149,240	88,102	182,766	81,043	47,066		548,217
Total Liabilities and Fund Balances	\$ 150,013	\$ 88,102	\$ 182,766	\$ 81,043	\$ 47,066	\$	548,990

DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT
Plaquemines Parish, Louisiana
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2010

	Special Revenue Funds						Total
	Worthless Checks Collection Fee Fund	Commercial Bond Forfeitures	Criminal Bail Bond Fees	\$7 Criminal Bond Fee Fund	Special Asset Forfeiture Fund	Non-Major Governmental Funds	
Revenues							
Program Revenues							
Fees on Fines and Forfeitures	\$ -	\$ 5,154	\$ 26,184	\$ 12,331	\$ 2,312	\$	45,981
Fees for Worthless Check Collections	10,643	-	-	-	-		10,643
Interest Income	93	93	178	74	50		488
Total Revenues	10,736	5,247	26,362	12,405	2,362		57,112
Expenditures							
General Government - Judicial							
Commissions	-	5,883	-	-	1,852		7,735
Miscellaneous	-	5	103	101	-		209
Total Expenditures	-	5,888	103	101	1,852		7,944
Excess (Deficiency) of Revenues Over Expenditures	10,736	(641)	26,259	12,304	510		49,168
Other Financing Sources (Uses)							
Transfers In	103	-	-	101	-		204
Transfers Out	-	(300)	(24,898)	-	(136)		(25,334)
Total Other Financing Sources (Uses)	103	(300)	(24,898)	101	(136)		(25,130)
Net Change in Fund Balances	10,839	(941)	1,361	12,405	374		24,038
Fund Balances, Beginning of Year	138,401	89,043	181,405	68,638	46,692		524,179
Fund Balances, End of Year	\$ 149,240	\$ 88,102	\$ 182,766	\$ 81,043	\$ 47,066	\$	548,217

OTHER REPORTS



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Charles Ballay
District Attorney of the Twenty-Fifth Judicial District
Plaquemines Parish, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney's compliance with certain laws and regulations during the year ended December 31, 2010, included in the accompanying *Louisiana Attestation Questionnaire*. Management of the District Attorney is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and no expenditures were made for public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There was one amendment to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 30, 2009, which indicated that the budget had been adopted by the District Attorney. We traced the amendment of the budget to the minutes of a meeting held on December 20, 2010, which indicated that the budget had been amended by the District Attorney.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures to determine if actual expenditures exceed budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues did not exceed actual amounts by more than 5% and expenditures did not exceed budgeted amounts by more than 5%, except for the following instances: Actual expenditures exceeded budgeted amounts by 8% in the General Fund and there were no budgeted expenditures in the \$10 Court Cost Fund Act 1443.

Management's Response: Management will review the local government budget act and amend budgets as necessary to avoid variances of 5% or more in the future.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the 6 selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the 6 selected disbursements indicated approvals from the District Attorney.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:1 through 42:13 (the open meetings law).

The District Attorney is required to notify the public when meetings are held and post notice of each meeting and the accompanying agenda. We viewed copies of the public notices published in *The Plaquemines Gazette*.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances, or gifts.

A reading of the minutes of the District Attorney for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

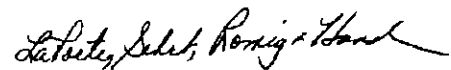
Prior Comments and Recommendations

The prior accountant's report, dated June 28, 2010, included a comment in regards to variances between budgeted and actual. This appears to have not been resolved as instances of variances still exist.

* * * * *

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the management of the District Attorney of the Twenty-Fifth Judicial District, and the Legislative Auditor of the State of Louisiana, and it is not intended to be, and should not be, used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

June 24, 2011

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

_____ (Date Transmitted)

LaPorte Seht Romig Hand
5100 Village Walk, Suite 300
Covington, LA 70433

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.
Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.
Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.
Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.
Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.
Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.
Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes [☒] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [☒] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

Secretary _____ Date _____

Treasurer _____ Date _____

 _____
District Attorney _____ Date _____